

STATE BOARD OF EQUALIZATION
PROPERTY TAXES DEPARTMENT
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STATE OF CALIFORNIA

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JAMES E. SPEED
Executive Director

November 30, 2000

No. 2000/076

TO COUNTY ASSESSORS, COUNTY BOARDS OF SUPERVISORS, ADMINISTRATORS
OF ASSESSMENT APPEALS BOARDS, AND INTERESTED PARTIES:

ASSESSMENT APPEALS BOARD MEMBER TRAINING

Senate Bill 1234 (Chapter 942, Statutes of 1999), which amended Revenue and Taxation Code sections 1624, 1624.01, 1624.02, and 1624.05, requires that, on or after January 1, 2001, all newly selected or appointed county assessment appeals board members successfully complete a course of training. State Board of Equalization (BOE) staff is in the process of developing a training course to meet the requirements of this statutory mandate and has drafted the enclosed course outline. This course outline is based on a one-day (seven hour) training session that will be conducted by BOE staff regionally, throughout the state, at no charge to the counties. Proposed revisions to this outline should be submitted to the BOE by January 12, 2001 for staff review and for possible inclusion into the draft course outline.

Revenue and Taxation Code section 1624.02(a) states, in part, that "Training shall include, but not be limited to, an overview of the assessment process, elements in the conduct of assessment appeal hearings, and important developments in case and statutory law and administrative rules." Based upon this statutory mandate and the introductory nature of the topics to be presented to newly selected assessment appeals board members, BOE staff anticipates that course material will be limited to the *Assessment Appeals Manual*, which was recently revised and approved by the BOE in September 2000, Assessors' Handbook Section 501, *Basic Appraisal*, and Assessors' Handbook Section 502, *Advanced Appraisal*.

Assessment appeals board member training courses are to be conducted by either the BOE or the county, at the county's option. The curriculum for a course of training conducted by the BOE must be developed in consultation with county boards of supervisors, administrators of assessment appeals boards, assessors, and local property taxpayer representatives. For those counties that opt to provide their own training, each county's curriculum must also be developed in consultation with the BOE, assessors, and local property taxpayer representatives and is subject to final approval by the BOE.

The mandated training must be completed prior to the commencement of the newly selected or appointed member's term on the assessment appeals board or as soon as reasonably possible, within one year of the appointment. A new member who does not complete the training shall do so within 60 days of notice by the clerk to do so. Members who do not complete the training within the time allotted will be determined to have resigned their position. Currently, the term of office for members selected to serve on an assessment appeals board is three years, beginning on the first Monday in September. Based on this and given that the law impacts only members newly selected or appointed on or after January 1, 2001, BOE staff plans to offer the training after July 1, 2001.

A timeline for completion of this project is also enclosed. As shown in the timeline, interested parties are to provide staff with proposed revisions to the enclosed outline by January 12, 2001. By February 9, 2001, staff will distribute a matrix summarizing interested parties' proposed changes to the course outline. On February 23, 2001, staff will hold an interested parties meeting in Sacramento to discuss the course outline and the proposed changes contained in the matrix. The purpose of the meeting is to reach as much agreement as possible among interested parties regarding the course outline. The curriculum for this mandatory course is scheduled for discussion at the Property Tax Committee's April 18, 2001 meeting.

For counties interested in developing a curriculum for this mandatory training course, staff anticipates that the review process for such courses would commence after the curriculum for the BOE's course has been approved by the Property Tax Committee. Counties interested in developing their own training course should contact the BOE staff listed below for more information regarding review procedures.

If you have any questions or suggestions regarding the development of this course, please contact Ms. Mickie Stuckey at (916) 324-4495, mickie.stuckey@boe.ca.gov, or Mr. John Frank at (916) 323-0793, john.frank@boe.ca.gov, or fax to (916) 323-8765.

Sincerely,

/s/ Richard C. Johnson

Richard C. Johnson
Deputy Director
Property Taxes Department

RCJ:ms
Enclosures

**STATE BOARD OF EQUALIZATION
ASSESSMENT APPEALS BOARD MEMBER TRAINING
PROPOSED COURSE OUTLINE**

I. FUNCTION AND PURPOSE OF ASSESSMENT APPEALS BOARDS

- A. Roles and Responsibilities of Assessment Appeals Boards
 - 1. Rule 302
 - 2. Integrity
- B. Interaction with Other Officials/Departments
- C. Jurisdiction of Assessment Appeals Boards
- D. Disqualification of an Assessment Appeals Board Member

II. CONDUCT OF THE ASSESSMENT APPEALS HEARING

- A. Hearing Process
 - 1. Conducting/Moderating the Hearing
- B. Evidence, Presumptions, and Burdens of Proof
 - 1. Rules of Evidence
 - 2. Presumptions
 - 3. Burdens of Proof
- C. Decision Process

III. OTHER/MISCELLANEOUS HEARING AND APPEAL TOPICS

- A. The Application Process and Obtaining Information for the Hearing
 - 1. Exchange of Information
- B. Types of Appeals
- C. Administrative Rules
- D. Developments in Case and Statutory Law

IV. OVERVIEW OF THE ASSESSMENT PROCESS

A. General Overview

1. Purpose of the Appraisal

B. Valuation Methods

1. Introduction
2. Cost Approach
3. Comparative Sales Approach
4. Income Approach
5. Reconciliation of the Value Indicators

ASSESSMENT APPEALS BOARD MEMBER TRAINING
(SB 1234 Implementation)

KEY PROJECT DATES

Task	Description of Task	Dates
1	Staff to distribute letter announcing the development of the Assessment Appeals Board Member training project, including the project schedule, a draft proposed course outline, and an invitation to interested parties to submit suggestions for course content.	November 30, 2000
2	Deadline for interested parties to submit suggestions for course contents.	January 12, 2001
3	Staff to distribute a matrix for discussion at the interested parties meeting.	February 9, 2001
4	Staff to meet with interested parties to discuss course outline and content.	February 23, 2001
5	Deadline for staff to submit material for the Property Tax Committee meeting.	April 4, 2001
6	Property Tax Committee to hear presentations on unresolved issues regarding the course content and adopt recommendations for the Board's consideration.	April 18, 2001

(November 14, 2000)